

**CITY OF FALLS CHURCH
OFFICE OF THE COMMISSIONER OF THE REVENUE
300 PARK AVENUE
FALLS CHURCH, VA 22046 703-248-5019**

**RETURN OF SHORT-TERM RENTAL PROPERTY
MUST BE FILED FOR QUARTERS ENDING: MARCH 31, JUNE 30, SEPTEMBER 30 &
DECEMBER 31**

**QUARTER-PAYMENTS ARE DUE APRIL 20, JULY 20, OCTOBER 20 & JANUARY 20
LATE PAYMENT IS 10% OF TAX DUE OR \$10.00 WHICHEVER IS GREATER
MAKE CHECK PAYABLE TO TREASURER, CITY OF FALLS CHURCH
SEE REVERSE FOR INSTRUCTIONS**

ACCOUNT #: _____ CERTIFICATE #: _____
NAME: _____ LOCATION OF REPORTED PROPERTY: _____
MAILING ADDRESS: _____

TRADENAME (if applicable) : _____
BUSINESS TELEPHONE #: _____

THE FOLLOWING INFORMATION MUST BE SUPPLIED:

The receipts reported are for the quarter ending : _____ March 31, _____ June 30, _____ September 30, _____ December 31.
Attach with this form an itemized list of all property, which you own or lease, used for short-term rental. Also attach your most recent Federal depreciation schedule.

CALCULATION OF TAX

1. Gross Receipts From All Rentals.....\$ _____
2. Gross Receipts From SHORT-TERM Rentals.....\$ _____
3. EXEMPT RENTALS (see instructions on back):
 - A. Commonwealth of Virginia or the United States.....\$ _____
 - B. Rentals exempt from Virginia Sales and Use Tax\$ _____
 - C. Rentals of durable medical equipment\$ _____
 - D. Total of lines (3a) through (3c) above\$ _____
4. TAXABLE RENTAL RECEIPTS (line (2) less line (3d)).....\$ _____
5. TOTAL TAX DUE (line (4) multiplied by (1%)).....\$ _____
6. PENALTY (10% of Tax Past Due or \$10.00; whichever is greater).....\$ _____
7. Interest (10% per year on the sum of line 5 & 6).....\$ _____
8. Total Daily Rental Paid (Add lines 5, 6, & 7).....\$ _____

PAYMENT MUST BE ENCLOSED WITH THIS RETURN

FAILURE TO FILE THIS RETURN MAY RESULT IN REVOCATION OF YOUR SHORT-TERM RENTAL CERTIFICATE AND REASSESSMENT OF YOUR BUSINESS LICENSE AND BUSINESS TANGIBLE PERSONAL PROPERTY TAXES.

Use this form only to report short-term rental property owned by you. Do not include the items you report on the **RETURN OF TANGIBLE PERSONAL PEROPERTY & MACHINERY & TOOLS.**

NOTE: It is a class 1 misdemeanor for any person to willfully sign a return, which he/she does not believe to be true and correct as to every material matter **(Code of Virginia, Section 58.1-11)**

DECLARATION OF TAXPAYER: **I declare that the foregoing statements and figures are true; full and correct to the best of my knowledge and belief.**

Signature of Taxpayer: _____

Date _____

INSTRUCTIONS

1. Use this form to report short-term rental property (also known as daily rental property) owned by you. You must report all other business tangible personal property on the RETURN OF TANGIBLE PERSONAL PROPERTY & MACHINERY & TOOLS.
2. **DAILY RENTAL TAX CALCULATION:**
 - A. Enter the total gross rental receipts on line (1). Include all charges, penalties and interest.
 - B. Enter the total gross rental receipts from items each rented for a period of 92 consecutive days or less on line (2).
 - C. Exemptions must be itemized. Enter any claimed exemptions as follows:
Line (3a): Rentals by the Commonwealth of Virginia, any political subdivision of the Commonwealth of Virginia, or the United States;
Line (3b): Rentals exempt from the Virginia Sales and Use Tax pursuant to Chapter 6 of Title 58.1 of the **Code of Virginia**.
Line (3c): Rentals of durable medical equipment as defined by subdivision 22 of section 58-1-608 of the **Code of Virginia**.
Add lines (3a), (3b), and (3c). This is the total for claimed exemptions. **All exemptions Listed must be fully documented or they will be disallowed.** Enter this amount on line (3d).
 - D. Subtract line (3d) from line (2). Enter this amount on line (4).
 - E. Multiply line (4) by one percent (1%). This is the rental tax. Enter this amount on line (5).

NOTE:

If your short-term rental is less than eighty percent (80%) of the gross rental receipts in any year, you would not qualify as short-term rental. Virginia code 58.1-3510(C)

REMIT TAX ON TIME TO AVOID PENALTY & INTEREST